## Taxes, Surcharges and Fees Listed on monthly Cable billing statements (not all may be on your cable bill)

Name	Service	Calculation/Basis	Definition
Broadcast TV Fee/Surcharge	Video	Set by the cable operator.	Broadcast TV Fee/Surcharge is applied to all video customers for carriage or rebroadcasting the broadcast stations: ABC, CBS, Fox and NBC. Not a tax, fee or surcharge mandated by a government agency.
Entertainment Networks Surcharge	Video	Set by the cable operator.	A fee charged by the cable operator to recover the increasing cost to provide entertainment networks. Not a tax, fee or surcharge mandated by a government agency.
FCC User Fee or FCC Regulatory Fee	Video	Monthly fee based on per subscriber amount. This amount may vary by \$0.01 each month in accordance with FCC rules.	Fees collected annually by the FCC from cable operators to reimburse the FCC for administering its regulatory responsibilities under the Communications Act of 1934. FCC rules permit cable operators to recover the regulatory fees from cable subscribers in twelve monthly installments.
Federal Excise Tax	Voice	The rate is applied to local service billed separately from long distance service.	This is a tax imposed on local telephone service by the federal government.
Federal Subscriber Line and Access Recovery Fee	Voice	Capped by the FCC	A fee that is charged by the local phone company to connect subscribers to the telephone network. Local telephone companies recover some of the costs of telephone lines connected to your home or business through this monthly charge on your local telephone bill. Sometimes called the federal subscriber line charge, this fee is regulated and capped by the FCC, not by State Public Utility Commissions. It is not a tax or a fee charged by the government. The money received from the subscriber line charge goes directly to local telephone companies. To ensure that all Americans can afford at least a

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Franchise Fees	Video	5% of applicable charges.	Franchise fees are paid to the County as compensation for the cable company's use of the County right-of-ways. The County gives permission to the cable company to use a street or area along residential property, where telephone or electric poles are located.
I-Net Fee	Video	Monthly fee or percentage of applicable charges.	I-Net Fee is the Institutional-Network fee associated with providing a communication connection to educational and government facilities.
MD State Taxes	Voice, Video, and Internet	6% of applicable charges.	The rate for sales taxes by the State on all equipment and Pay-Per-View movies and events. The tax is owed to the State or local government generally by the subscriber and the Cable Operator acts as a collection and remittance agent.
MD Gross Receipts Tax Surcharge	Voice and Video	6% of applicable charges.	This tax is levied on cable operators and service providers by the State for all interstate and intrastate telephone services. The surcharge is permitted to be passed through to each subscriber.
MD Local Access Line Tax Surcharge	Voice	The maximum allowable access charges per telephone line are set by the FCC, but local telephone companies are free to charge less or nothing at all.	Access charges are fees charged to subscribers by the local telephone company for the use of its local network. The FCC allows local telephone companies to bill customers for a portion of the costs of providing access. Not a tax, fee or surcharge mandated by a government agency.
MD Telecommunication Access Fee	Voice	0.11 per line	A surcharge to fund the relay center that assists the hearing and speech impaired with communicating to other telephone providers.

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MD 911 Fees	Voice	This surcharge may be calculated per access line, per telephone number, per account, or as a percentage of applicable charges. The amount may vary each month.	These charges are imposed by the State and/or County governments to support the emergency response system for fire and rescue. The fee is generally owed to the State or County government by the subscriber and Cable Operator acts as a collection and remittance agent.
PEG Grant Fee	Video	Monthly fee or percentage of applicable charges.	PEG stands for Public, Educational, and Governmental. The County requires cable operators to provide channels for public, education, and/or government access. The PEG fee also provides support for equipment for local studios for these channels and operating funds to cover the expenses of operating the studios.
Regional Sports Network Fee	Video	Set by the cable operator.	A fee charged by the cable operator to recover the increasing cost to provide regional sport programming. Not a tax, fee or surcharge mandated by a government agency.
Regulatory Recovery Fee	Voice	This fee includes components that may be calculated based on access lines, subscribers, or percentage of applicable charges. The amount may vary each month.	This fee helps to defray regulatory costs incurred in complying with obligations and charges imposed by government agencies. Not a tax, fee or surcharge mandated by a government agency.
State and Local Communications Services Tax	Voice, Video, and Internet	Percentage of applicable charges.	The rate varies by State and/or locality. This tax is collected by the cable operator and it is remitted to the State.
Universal Connectivity Charge or Universal Service Fee	Voice	This fee is calculated by applying the rate supplied by the Federal Communications Commission (FCC) on a quarterly basis to interstate and international revenues.	This fee recovers the company's contribution to the Federal Universal Service Fund, which ensures the availability of affordable communications services to lowincome and rural customers as well as eligible schools, libraries and healthcare providers. Not a tax, fee or surcharge mandated by a government agency.

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Verizon Long Distance Carrier Cost Recovery Fee	Voice	Set by the service provider	The Carrier Cost Recovery Charge is a monthly surcharge telecommunications carriers are permitted to assess in order to defray a portion of the costs to terminate calls on other networks and fees paid. This fee also supports government programs such as Telecommunications Relay Service and Local Number Portability along with other charges assessed by the FCC, and additional indirect costs associated with administering and complying with government programs. Not a tax, fee or surcharge mandated by a government agency.